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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:	:	
	:	Chapter 11
DELPHI CORPORATION, <i>et al.</i> ,	:	Case No. 05-44481 [RDD]
	:	
Debtors.	:	Jointly Administered
	:	
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DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO
PROOFS OF CLAIM NUMBERS 563, 912, 1125, 1126, 1578, 1579, 1582, 1583, 1584, 1585,
2102, 2103, 2529, 16636, 16637 AND 7506 (SBC YELLOW PAGES, SBC ADVANCED
SOLUTIONS INC., SBC DATACOMM, SBC GLOBAL, SBC LONG DISTANCE INC.,
AT&T GLOBAL SERVICES (F/K/A SBC GLOBAL) AND AT&T CORP.)

("STATEMENT OF DISPUTED ISSUES – SBC YELLOW PAGES, SBC ADVANCED
SOLUTIONS INC., SBC DATACOMM, SBC GLOBAL, SBC LONG DISTANCE INC.,
AT&T GLOBAL SERVICES (F/K/A SBC GLOBAL) AND AT&T CORP.")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates,
including Delphi Automotive Systems LLC ("DAS LLC"), Delphi Automotive Systems
Global (Holding), Inc. ("DAS LLC Global (Holding), Inc."), Delphi Automotive Systems
(Holding), Inc. ("DAS (Holding), Inc."), Delphi Diesel Systems Corporation ("Delphi
Diesel"), Delphi International Holdings Corporation ("Delphi Int'l Holdings Corp."),

Delphi Automotive Systems Thailand, Inc. ("DAS Thailand, Inc."), Delphi Mechatronic Systems, Inc. ("Mechatronics"), and Delphi NY Holdings Corporation ("Delphi NY Holdings Corp."), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proofs Of Claim Numbers 563, 912, 1125, 1126, 1578, 1579, 1582, 1583, 1584, 1585, 2102, 2103, 2529, 16636, 16637 and 7506 (the "Proofs Of Claim") filed by SBC Yellow Pages, SBC Advanced Solutions Inc., SBC Datacomm, SBC Global, SBC Long Distance Inc., AT&T Global Services (f/k/a SBC Global) And AT&T Corp. ("Claimants") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On November 14, 2005, SBC Yellow Pages filed proof of claim number 563 ("Proof Of Claim No. 563") against Delphi. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$103.31 for the performance of services.

3. On November 28, 2005, SBC Advanced Solutions, Inc. filed proof of claim number 912 ("Proof Of Claim No. 912") against Delphi Automotive Systems, Inc. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$3,841.74 for the sale of goods.

4. On December 12, 2005, SBC Datacomm filed proof of claim number 1125 ("Proof Of Claim No. 1125") against Delphi. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$7,661.10 for the sale of goods and the performance of services.

5. On December 12, 2005, SBC Advanced Solutions filed proof of claim number 1126 ("Proof Of Claim No. 1126") against Delphi. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$3,236,025.11 for the sale of goods and the performance of services.

6. On January 17, 2006, SBC Global filed proof of claim number 1578 ("Proof Of Claim No. 1578") against DAS LLC Global (Holding), Inc. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$373,508.42 for the performance of services.

7. On January 17, 2006, SBC Long Distance Inc. filed proof of claim number 1579 ("Proof Of Claim No. 1579") against DAS (Holding), Inc. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$1,000 for the performance of services.

8. On January 17, 2006, SBC Global filed proof of claim number 1582 ("Proof Of Claim No. 1582") against Delphi Diesel. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$110.32 for the performance of services.

9. On January 17, 2006, SBC Global filed proof of claim number 1583 ("Proof Of Claim No. 1583") against Delphi Int'l Holdings Corp. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$21.91 for the performance of services.

10. On January 17, 2006, SBC Global filed proof of claim number 1584 ("Proof Of Claim No. 1584") against DAS Thailand, Inc. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$368.59 for the performance of services.

11. On January 17, 2006, SBC Global filed proof of claim number 1585 ("Proof Of Claim No. 1585") against Mechatronics. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$602.51 for the performance of services.

12. On February 21, 2006, SBC Long Distance Inc. filed proof of claim number 2102 ("Proof Of Claim No. 2102") against Delphi. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$29.60 for the performance of services.

13. On February 23, 2006, SBC Global filed proof of claim number 2103 ("Proof Of Claim No. 2103") against Delphi. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$691,047.51 for the performance of services.

14. On April 3, 2006, SBC Global filed proof of claim number 2529 ("Proof Of Claim No. 2529") against Delphi NY Holdings Corp. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$195.10 for the sale of goods and the performance of services.

15. On August 6, 2007, AT&T Global Services f/k/a SBC Global filed proof of claim number 16636 ("Proof Of Claim No. 16636") against Delphi. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$751,745.35 for the performance of services.

16. On August 6, 2007, AT&T Global Services f/k/a SBC Global filed proof of claim number 16637 ("Proof Of Claim No. 16637") against DAS LLC Global (Holding), Inc. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$647,310.88 for the performance of services.

17. On June 5, 2006, AT&T Corp. filed proof of claim number 7506 ("Proof Of Claim No. 7506") against Delphi. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$4,424,985.53.

18. Collectively, Proofs of Claim Nos. 563, 912, 1125, 1126, 1578, 1579, 1582, 1583, 1584, 1585, 2102, 2103, 2529, 16636, 16637 and 7506 constitute the "Proofs Of Claim" or the "Claims".

19. On September 21, 2007, the Debtors objected to the Proofs of Claim pursuant to the Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 9535) (the "Twenty-First Omnibus Claims Objection").

20. On October 18, 2007, Claimants filed the Response of AT&T and Its Related Entities to Debtors' Twenty-First Omnibus Objection Pursuant to 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 10643) (the "Response").

Disputed Issues

A. Delphi, DAS LLC, DAS LLC Global (Holding), Inc., DAS (Holding), Inc., Delphi Diesel, Delphi Int'l Holdings Corp., DAS Thailand, Inc., Mechatronics and Delphi NY Holdings Corp. Do Not Owe Claimants The Amount Asserted In Proofs Of Claim Numbers 563, 912, 1125, 1126, 1578, 1579, 1582, 1583, 1584, 1585, 2102, 2103, 2529, 16636, 16637 and 7506

21. Claimants assert in the Proofs Of Claim that Delphi, DAS LLC, DAS LLC Global (Holding), Inc., DAS (Holding), Inc., Delphi Diesel, Delphi Int'l Holdings Corp., DAS Thailand, Inc., Mechatronics and Delphi NY Holdings Corp. owe Claimants a total of \$10,138,556.98 for goods sold and services provided. Delphi, DAS LLC, DAS LLC Global (Holding), Inc., DAS (Holding), Inc., Delphi Diesel, Delphi Int'l Holdings Corp., DAS Thailand, Inc., Mechatronics, and Delphi NY Holdings Corp. have

reviewed the information attached to the Proofs Of Claim and the Response and dispute that they owe the amounts asserted in the Proofs Of Claim.

22. Proofs Of Claim Nos. 563 and 7506 are based on allegedly outstanding postpetition invoices. Those postpetition invoices have been paid in the ordinary course of business and therefore \$2,442.44 should be subtracted from the aggregate amount claimed by Proofs Of Claim Nos. 563 and 7506.

23. Claimants have not provided sufficient information and documentation in support of Proofs Of Claim Nos. 912, 1125, 1126, 1578, 1579, 1582, 2102, 2103 and 7506 despite repeated requests by the Debtors. Therefore, \$1,427,580.88 should be subtracted from the aggregate amount claimed by Proofs Of Claim Nos. 912, 1125, 1126, 1578, 1579, 1582, 2102, 2103 and 7506.

24. Based upon Delphi's various accounts payable records, a portion of the invoices reflected in Proof Of Claim No. 1126 have been paid. Therefore, \$238,355.06 should be subtracted from the amount claimed by Proof Of Claim No. 1126.

25. The Debtors are unable to determine against which entity portions of Proofs Of Claim Nos. 1583 and 7506 were filed due to deficient descriptions in those claims. Therefore, \$2,714.49 should be subtracted from the aggregate amount claimed by Proofs Of Claim Nos. 1583 and 7506.

26. The prices detailed on certain purchase orders are lower than the prices detailed on the Claimants' invoices. The purchase orders reflect the contractual pricing. Therefore, \$1,764.52 should be subtracted from the aggregate amount claimed by Proofs Of Claim Nos. 1125, 1584, 1585, 2529 and 7506.

27. Calculations with respect to finance charges are inconsistent with the Debtors' books and records and are unsupported. Therefore, \$147.77 should be subtracted from the aggregate amount claimed by Proofs Of Claim Nos. 1585 and 2529.

28. Proofs Of Claim Nos. 16636 and 16637, which amend proofs of claim nos. 2103 and 1578, respectively, were filed after the bar date set by the Order Under 11 U.S.C. §§ 107(b), 501, 502, and 1111(a) And Fed. R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates for Filing Proofs of Claim and Approving Form And Manner Of Notice Thereof (Docket No. 3206), entered on April 12, 2006. Therefore, \$1,399,056.23 should be subtracted from the aggregate amount claimed by Proofs Of Claim Nos. 16636 and 16637.

29. After taking into account the above-referenced deductions to the Proofs Of Claim, the Debtors reconciled the Proofs Of Claim as illustrated in the following chart:

<u>Claimants' Asserted Amount</u>		\$10,138,556.98
<u>Modifications</u>	Postpetition Invoices	\$2,442.44
	Insufficient Documentation	\$1,427,580.88
	Price Discrepancies	\$1,764.52
	Paid Invoices	\$238,355.06
	Unable To Identify Legal Entity	\$2,714.49
	Finance Charges	\$147.77
	Late Amendment	\$1,399,056.23
<u>Reconciled Amount</u>		\$7,066,615.28

30. Delphi, DAS LLC, DAS LLC Global (Holding), Inc., DAS (Holding), Inc., Delphi Diesel, Delphi Int'l Holdings Corp., DAS Thailand, Inc., Mechatronics and Delphi NY Holdings Corp. do not dispute that the remaining \$7,066,615.28 of Proofs Of

Claim Nos. 563, 912, 1125, 1126, 1578, 1579, 1582, 1583, 1584, 1585, 2102, 2103, 2529, 16636, 16637 and 7506 should be allowed as unsecured non-priority claims against Delphi, DAS LLC, DAS LLC Global (Holding), Inc., DAS (Holding), Inc., Delphi Diesel, Delphi Int'l Holdings Corp., DAS Thailand, Inc., Mechatronics and Delphi NY Holdings Corp.

Reservation Of Rights

31. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claims and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claims.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) allowing Proofs Of Claim Nos. 563, 912, 1125, 1126, 1578, 1579, 1582, 1583, 1584, 1585, 2102, 2103, 2529, 16636, 16637 and 7506 in the aggregate amount of \$7,066,615.28 as general unsecured non-priority claims against the estates of Delphi, DAS LLC, DAS LLC Global (Holding), Inc., DAS (Holding), Inc., Delphi Diesel, Delphi

Int'l Holdings Corp., DAS Thailand, Inc., Mechatronics, and Delphi NY Holdings Corp.,
and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 4, 2007

DELPHI CORPORATION, *et al.*
By their attorneys,
TOGUT, SEGAL & SEGAL LLP
By:

/s/Neil Berger
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